

COUNTY OF ELK, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2014

County of Elk, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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Special Financial Statements
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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Elk County
Howard, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk County, Howard, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Elk County, Howard, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk County, Howard, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Elk County, Howard, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated December 16, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Elk County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlottbeck and Burns, LLC

December 16, 2015

Elk County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 532,494	1,236,036	1,196,739	571,791	37,911	609,702
Special Purpose:						
Ambulance	1,468	218,212	219,680		5,587	5,587
Conservation District	90	12,223	12,000	313		313
Direct Election	6,075	43,085	42,576	6,584	1	6,585
Economic Development	13,955	22,871	691	36,135	41	36,176
Employee Benefits	106,460	992,294	959,968	138,786	57,392	196,178
Health	69,006	77,232	93,958	52,280	2,685	54,965
Historical Society	19	1,024	1,000	43		43
Mental Health	131	33,418	33,000	549		549
Intellectual Disability	1,072	22,711	23,000	783		783
Noxious Weed	426	37,045	30,783	6,688		6,688
Road and Bridge	58,817	2,120,966	1,963,411	216,372	80,286	296,658
Rural Fire District No. 1	3,283	102,145	101,398	4,030	254	4,284
Service Program for the Elderly	566	54,093	53,720	939		939
Special Alcohol Program		5,447	5,447			
Special Bridge	114,558	51,752	104,441	61,869		61,869
Special Building	9,678		9,677	1		1
Special Liability	12,839	30,663	27,214	16,288		16,288
Special Park and Recreation	6,234	5,447	11,681			
Special Equipment Reserve	202,037	53,100	100,534	154,603		154,603
Special Rural Fire Equipment	45,411	2,000	14,000	33,411	14,000	47,411
Emergency Telephone Service	45,845	49,838	14,120	81,563	398	81,961
Emergency Telephone Service - Wireless	1			1		1
Business:						
Solid Waste	89,630	11,005	3,446	97,189	1	97,190
Trusts:						
Motor Vehicle Operating	2,100	27,722	25,219	4,603		4,603
Prosecuting Attorney Training	411	430	355	486		486
Special Law Enforcement Trust	4,219	488		4,707		4,707
Register of Deeds Technology	25,447	3,380	2,138	26,689	407	27,096
Prosecuting Attorney Trust	1,389	901		2,290		2,290
Fish and Game Prosecuting Fee	25	100		125		125
Sheriff's Equipment Reserve	9,248	4,103		13,351		13,351
CDBG Micro Loan	65,481	2,597	177	67,901		67,901
FEMA Grant	747		730	17		17
Emergency Preparedness Planning Grant	2,180		1,944	236		236
Rural Fire District Trust	2,844	603		3,447		3,447
Diversion Fees	6,189	905		7,094		7,094
Other Grants	7,816	21,372		29,188		29,188
Total Primary Government (1)	<u>1,448,191</u>	<u>5,245,208</u>	<u>5,053,047</u>	<u>1,640,352</u>	<u>198,963</u>	<u>1,839,315</u>

The notes to the financial statements are an integral part of this statement.

Elk County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Cash and Cash Items on Hand						400
Certificates of Deposit						1,414,206
Demand Deposits						5,330,163
Less: Agency Funds						(4,905,464)
Adjustment for Rounding						10
Total Primary Government (1)						<u>1,839,315</u>
(1) Excluding Agency Funds						

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

Elk County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Elk County as a primary government only. The county has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in this financial statement.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash together with all related liabilities and unencumbered cash balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following Regulatory Basis Fund Types comprise the financial activities of the County for the year of 2014:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Budget amendments made during the 2014 fiscal year were for the following funds and amounts:

	<u>Original Budget</u>	<u>Amended Budget</u>
Road and Bridge Fund	1,048,726	1,360,800
Noxious Weed Fund	35,924	36,000

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Bridge Fund
Special Building

Spending in funds that are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No Violations

Compliance with Kansas Budget Law

The Special Parks and Recreation Fund expenditures exceeded the Kansas Budget Law limitation in the amount of \$5,381.

Compliance with Kansas Depository Security Law

No violations.

Note 3 **Detail Notes on All Funds**

A. Assets:

Deposits and Investments

The County held no investments as of December 31, 2014.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$5,410,374 and the bank balance was \$5,565,678. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$513,493 was covered by federal depository insurance and the balance of \$5,052,185 was collateralized with pledged securities. All deposits were legally secured at December 31, 2014.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Compensated Absences

Vacation Pay policies permit employees to accumulate a maximum of two hundred forty hours vacation pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued vacation, up to the allowable maximum, earned prior to resignation or retirement.

Sick Leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from county service shall be compensated at the employee's rate of pay per day for 1/3 of the sick leave accrued or for 480 hours whichever is less. Long-time employees are governed by the prior policy.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Elk County assessed valuation at July 1, 2014 was \$23,010,576. The County had no outstanding bond indebtedness at December 31, 2014. The resulting legal debt margin was \$690,300. The preceding computation does not include motor vehicle valuation.

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Debt:</u>									
None									
<u>Capital Leases:</u>									
2 John Deere Graders	3.29%	5/9/2010	269,324	5/10/2015	113,008		55,589	57,419	3,722
Wheel Loader	4.00%	5/10/2010	116,000	12/31/2014	24,724		24,724	0	742
Cat Grader	3.20%	4/23/2012	92,717	4/23/2017	75,324		17,950	57,374	2,414
2 Cat Graders	2.35%	10/9/2013	221,000	10/9/2017	221,000		72,826	148,174	4,757
John Deere Excavator	3.11%	4/2/2014	117,000	2/24/2017		117,000		117,000	
Total Capital Leases			<u>816,041</u>		<u>434,056</u>	<u>117,000</u>	<u>171,089</u>	<u>379,967</u>	<u>11,635</u>
Total Long-Term Debt			<u>816,041</u>		<u>434,056</u>	<u>117,000</u>	<u>171,089</u>	<u>379,967</u>	

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2015	2016	2017	Totals
Principal				
Capital Leases				
2 John Deere Graders	57,420			57,420
Cat Grader	18,526	19,116	19,732	57,374
2 Cat Graders	74,544	73,630		148,174
John Deere Excavator	36,745	39,349	40,906	117,000
Total Capital Leases	187,235	132,095	60,638	379,968
Total Principal	187,235	132,095	60,638	379,968
Interest				
Capital Leases Interest				
2 John Deere Graders	1,891			1,891
Cat Grader	1,839	1,249	632	3,720
2 Cat Graders	3,039	1,286		4,325
John Deere Excavator	4,803	2,200	961	7,964
Total Capital Leases Interest	11,572	4,735	1,593	17,900
Total Interest	11,572	4,735	1,593	17,900
Total Principal and Interest	198,807	136,830	62,231	397,868

C: Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 48,100
General Fund	Ambulance Fund	9,041
Direct Election Fund	Special Equipment Reserve Fund	5,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	2,000
Special Auto Fund	General Fund	2,127

Note 4 Claims and Judgments

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2014

Note 5 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties.

The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 **Federal Financial Assistance**

During 2014, the County expended federal assistance from the following programs:

Emergency Preparedness and FEMA	\$ 353,359
Department of Health	<u>15,603</u>
Total	<u><u>368,962</u></u>

Elk County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 1,707,886		1,707,886	1,196,739	511,147
Special Revenue:					
Ambulance	220,000		220,000	219,680	320
Conservation District	12,000		12,000	12,000	
Direct Election	46,960		46,960	42,576	4,384
Economic Development	23,495		23,495	691	22,804
Employee Benefits	1,010,875		1,010,875	959,968	50,907
Health	102,420	11,461	113,881	93,958	19,923
Historical Society	1,000		1,000	1,000	
Mental Health	33,000		33,000	33,000	
Intellectual Disability	23,000		23,000	23,000	
Noxious Weed	41,000		41,000	30,783	10,217
Road and Bridge	1,835,800	488,032	2,323,832	1,963,411	360,421
Rural Fire District No. 1	102,560		102,560	101,398	1,162
Service Program for the Elderly	53,720		53,720	53,720	
Special Alcohol Program	5,500		5,500	5,447	53
Special Bridge	176,175		176,175	104,441	71,734
Special Liability	35,000		35,000	27,214	7,786
Special Park and Recreation	6,300		6,300	11,681	(5,381)
Emergency Telephone Service	75,400		75,400	14,120	61,280
Emergency Telephone Service - Wireless					
Enterprise:					
Solid Waste	205,000		205,000	3,446	201,554
Totals	<u>5,717,091</u>	<u>499,493</u>	<u>6,216,584</u>	<u>4,898,273</u>	<u>1,318,311</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	405,811	264,375	248,154	16,221
Motor Vehicle Tax		88,815	56,842	48,744	8,098
Recreational Vehicle Tax		1,308	993	679	314
Delinquent Tax		21,713	12,487	5,882	6,605
16/20 M Truck Tax				8,928	(8,928)
Countywide Sales Tax		163,561	174,421	150,000	24,421
Commercial Vehicle Tax			2,076		2,076
In Lieu of Tax		666,998	625,288	625,539	(251)
Mineral Production Tax		4,844	3,813		3,813
Neighborhood Revitalization Rebates			(290)		(290)
Interest on Tax		28,773	16,483	17,000	(517)
Total Taxes		<u>1,381,823</u>	<u>1,156,488</u>	<u>1,104,926</u>	<u>51,562</u>
Intergovernmental					
State Grant		155	175		175
Local Alcoholic Liquor Tax		5,397	5,447	4,500	947
Total Intergovernmental		<u>5,552</u>	<u>5,622</u>	<u>4,500</u>	<u>1,122</u>
Licenses, Fees, and Permits					
Mortgage Registration		12,901	17,246	13,000	4,246
Officer Fees		29,136	24,556	15,000	9,556
Total Licenses, Fees, and Permits		<u>42,037</u>	<u>41,802</u>	<u>28,000</u>	<u>13,802</u>
Use of Money and Property					
Interest on Investments		8,822	5,214	9,000	(3,786)
Transfers					
Operating Transfers In		591	2,127	2,500	(373)
Miscellaneous					
Other		4,356	24,783		24,783
Total Cash Receipts / Revenue		<u>1,443,181</u>	<u>1,236,036</u>	<u>1,148,926</u>	<u>87,110</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		33,484	33,420	32,400	(1,020)
Contractual Services		166		1,000	1,000
Commodities		300	300	300	
Total County Commission		<u>33,950</u>	<u>33,720</u>	<u>33,700</u>	<u>(20)</u>
County Clerk					
Personal Services		47,404	50,753	50,100	(653)
Contractual Services		2,324	2,742	6,900	4,158
Commodities		939	622	500	(122)
Capital Outlay				1,300	1,300
Reimbursed Expense	(397)	(324)		324
Total County Clerk		<u>50,270</u>	<u>53,793</u>	<u>58,800</u>	<u>5,007</u>
County Treasurer					
Personal Services		50,876	50,962	50,000	(962)
Contractual Services		931	4,458		(4,458)
Commodities		200	1,691		(1,691)
Total County Treasurer		<u>52,007</u>	<u>57,111</u>	<u>50,000</u>	<u>(7,111)</u>
County Attorney					
Personal Services		59,262	60,213	61,203	990
Contractual Services		1,920	3,365	2,928	(437)
Commodities		1,271	1,620	400	(1,220)
Capital Outlay		1,000		1,950	1,950
Reimbursed Expense	(55)			
Total County Attorney		<u>63,398</u>	<u>65,198</u>	<u>66,481</u>	<u>1,283</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Register of Deeds					
Personal Services	\$	44,747	42,926	36,000	(6,926)
Contractual Services		757	2,145	950	(1,195)
Commodities		315	246	550	304
Capital Outlay		587	15,703	17,000	1,297
Reimbursed Expense	(7)			
Total Register of Deeds		<u>46,399</u>	<u>61,020</u>	<u>54,500</u>	<u>(6,520)</u>
Unified Court					
Contractual Services		72,858	47,679	66,925	19,246
Commodities		1,433	1,969	900	(1,069)
Capital Outlay		1,495		950	950
Reimbursed Expense			(103)		103
Total Unified Court		<u>75,786</u>	<u>49,545</u>	<u>68,775</u>	<u>19,230</u>
Courthouse General					
Contractual Services		144,134	174,728	89,000	(85,728)
Commodities		26,204	28,862	6,000	(22,862)
Capital Outlay			2,801	5,000	2,199
Reimbursed Expense	(9,237)	(517)	(1,600)	(1,083)
Total Courthouse General		<u>161,101</u>	<u>205,874</u>	<u>98,400</u>	<u>(107,474)</u>
Appraiser					
Personal Services		85,454	75,771	80,000	4,229
Contractual Services		21,013	39,533	42,000	2,467
Commodities		4,296	3,004	4,000	996
Capital Outlay		5,565	791	1,000	209
Reimbursed Expense	(24)	(1,051)		1,051
Total Appraiser		<u>116,304</u>	<u>118,048</u>	<u>127,000</u>	<u>8,952</u>
County Counselor					
Capital Outlay				16,200	16,200
County Building Maintenance					
Personal Services		39,877	39,558	48,000	8,442
Contractual Services		14,708	9,368	15,000	5,632
Commodities		18,820	23,813	22,500	(1,313)
Capital Outlay		236	336		(336)
Total County Building Maintenance		<u>73,641</u>	<u>73,075</u>	<u>85,500</u>	<u>12,425</u>
Equipment					
Capital Outlay Projects					
Capital Outlay			6,960	625,000	618,040
Total General Government		<u>672,856</u>	<u>724,344</u>	<u>1,284,356</u>	<u>560,012</u>
Public Safety					
Appropriation				3,000	3,000
CASA				1,000	1,000
Sheriff					
Personal Services		283,385	294,309	265,235	(29,074)
Contractual Services		35,857	31,953	15,985	(15,968)
Commodities		36,464	33,549	55,348	21,799
Capital Outlay		473	652	13,432	12,780
Reimbursed Expense	(5,635)	(3,785)		3,785
Total Sheriff		<u>350,544</u>	<u>356,678</u>	<u>350,000</u>	<u>(6,678)</u>
Emergency Preparedness					
Personal Services		26,276	27,016	27,670	654
Contractual Services		1,154	1,589	3,000	1,411
Commodities		3,088	3,534	2,730	(804)
Capital Outlay		473	665	600	(65)
Total Emergency Preparedness		<u>30,991</u>	<u>32,804</u>	<u>34,000</u>	<u>1,196</u>
Crime Victims Program					
Total Public Safety		<u>381,535</u>	<u>389,482</u>	<u>388,000</u>	<u>(1,482)</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Health					
Coroner					
Contractual Services	\$	10,574	2,428	5,000	2,572
Health Appropriations					
Contractual Services		5,445			
Total Health		16,019	2,428	5,000	2,572
Education					
Youth Development					
Personal Services		2,040			
Contractual Services		74			
Commodities		22			
Total Youth Development		2,136			
Agriculture					
Agricultural Appropriations					
Fair		3,000	3,000	3,000	
Sanitation					
Recycling					
Personal Services		11,427	10,907	12,480	1,573
Contractual Services		2,655	1,855	1,300	(555)
Commodities		3,320	3,082	6,750	3,668
Capital Outlay			3,500		(3,500)
Total Recycling		17,402	19,344	20,530	1,186
Social Services for Aged and Poor					
CASA		1,000	1,000		(1,000)
Rural Opportunity Zone		3,000			
Total Social Services for Aged and Poor		4,000	1,000		(1,000)
Transfers					
Operating Transfers Out		14,900	57,141	7,000	(50,141)
Total Expenditures and Transfers		1,111,848	1,196,739	1,707,886	511,147
Receipts Over (Under)					
Expenditures and Transfers		331,333	39,297		
Unencumbered Cash, Beginning		198,292	532,494		
Prior Year Encumbr. Cancelled		2,869			
Unencumbered Cash, Ending		532,494	571,791		

Elk County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 57,506	68,234	66,499	1,735
Motor Vehicle Tax	8,197	7,358	6,972	386
Recreational Vehicle Tax	120	128	97	31
Delinquent Tax	1,981	1,471	841	630
16/20 M Truck Tax			1,277	(1,277)
Commercial Vehicle Tax		297		297
In Lieu of Tax		78	77	1
Neighborhood Revitalization Rebates		(78)		(78)
Total Taxes	<u>67,804</u>	<u>77,488</u>	<u>75,763</u>	<u>1,725</u>
Licenses, Fees, and Permits				
Service Fees	<u>138,666</u>	<u>128,855</u>	<u>135,000</u>	<u>(6,145)</u>
Transfers				
Operating Transfers In		<u>9,041</u>		<u>9,041</u>
Miscellaneous				
Other	<u>4,282</u>	<u>2,828</u>		<u>2,828</u>
Total Cash Receipts / Revenue	<u>210,752</u>	<u>218,212</u>	<u>210,763</u>	<u>7,449</u>
Expenditures and Transfers				
Public Safety				
Personal Services	190,267	194,424	188,000	(6,424)
Contractual Services	12,707	10,081	14,500	4,419
Commodities	18,450	17,044	17,500	456
Capital Outlay	1,029			
Reimbursed Expense	(2,076)	(1,869)		1,869
Total Expenditures and Transfers	<u>220,377</u>	<u>219,680</u>	<u>220,000</u>	<u>320</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,625)	(1,468)		
Unencumbered Cash, Beginning	11,030	1,468		
Prior Year Encumbr. Cancelled	<u>63</u>			
Unencumbered Cash, Ending	<u>1,468</u>			

Elk County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	10,384	10,601	10,318	283
Motor Vehicle Tax		1,357	1,298	1,265	33
Recreational Vehicle Tax		20	23	18	5
Delinquent Tax		329	247	153	94
16/20 M Truck Tax				232	(232)
Commercial Vehicle Tax			54		54
In Lieu of Tax			12	14	(2)
Neighborhood Revitalization Rebates			(12)		(12)
Total Cash Receipts / Revenue		<u>12,090</u>	<u>12,223</u>	<u>12,000</u>	<u>223</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	
Total Expenditures and Transfers		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		90	223		
Unencumbered Cash, Beginning			90		
Unencumbered Cash, Ending		<u>90</u>	<u>313</u>		

Elk County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 21,243	39,782	39,168	614
Motor Vehicle Tax	2,755	2,645	2,600	45
Recreational Vehicle Tax	40	46	36	10
Delinquent Tax	665	501	314	187
16/20 M Truck Tax			476	(476)
Commercial Vehicle Tax		111		111
In Lieu of Tax		46	29	17
Neighborhood Revitalization Rebates		(46)		(46)
Total Cash Receipts / Revenue	<u>24,703</u>	<u>43,085</u>	<u>42,623</u>	<u>462</u>
Expenditures and Transfers				
General Government				
Personal Services	17,031	17,568	17,880	312
Contractual Services	2,748	21,979	9,880	(12,099)
Commodities	2,473	1,553	14,200	12,647
Capital Outlay	824		5,000	5,000
Reimbursed Expense		(3,524)		3,524
Total General Government	<u>23,076</u>	<u>37,576</u>	<u>46,960</u>	<u>9,384</u>
Transfers				
Operating Transfers Out		5,000		(5,000)
Total Expenditures and Transfers	<u>23,076</u>	<u>42,576</u>	<u>46,960</u>	<u>4,384</u>
Receipts Over (Under)				
Expenditures and Transfers	1,627	509		
Unencumbered Cash, Beginning	<u>4,448</u>	<u>6,075</u>		
Unencumbered Cash, Ending	<u>6,075</u>	<u>6,584</u>		

Elk County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 7 of 41

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 19,852	19,832	19,327	505
Motor Vehicle Tax	2,492	2,435	2,417	18
Recreational Vehicle Tax	37	42	34	8
Delinquent Tax	571	459	292	167
16/20 M Truck Tax			443	(443)
Commercial Vehicle Tax		103		103
In Lieu of Tax		23	27	(4)
Neighborhood Revitalization Rebates		(23)		(23)
Total Cash Receipts / Revenue	<u>22,952</u>	<u>22,871</u>	<u>22,540</u>	<u>331</u>
Expenditures and Transfers				
Economic Development				
Personal Services	7,649		15,840	15,840
Contractual Services	2,099	691	6,555	5,864
Commodities	234		800	800
Capital Outlay			300	300
Reimbursed Expense	(29)			
Total Expenditures and Transfers	<u>9,953</u>	<u>691</u>	<u>23,495</u>	<u>22,804</u>
Receipts Over (Under)				
Expenditures and Transfers	12,999	22,180		
Unencumbered Cash, Beginning	<u>956</u>	<u>13,955</u>		
Unencumbered Cash, Ending	<u>13,955</u>	<u>36,135</u>		

Elk County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 8 of 41

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	840,449	864,959	845,166	19,793
Motor Vehicle Tax		89,315	102,410	102,780	(370)
Recreational Vehicle Tax		1,294	1,781	1,432	349
Delinquent Tax		21,896	18,766	12,402	6,364
16/20 M Truck Tax				18,825	(18,825)
Commercial Vehicle Tax			4,378		4,378
In Lieu of Tax			989	1,137	(148)
Neighborhood Revitalization Rebates			(989)		(989)
Total Cash Receipts / Revenue		<u>952,954</u>	<u>992,294</u>	<u>981,742</u>	<u>10,552</u>
Expenditures and Transfers					
General Government					
Health Insurance		601,444	645,208	687,125	41,917
KPERS		118,857	128,939	135,600	6,661
Life Insurance		2,263	2,774	3,150	376
Social Security		110,043	96,139	115,500	19,361
Unemployment		19,871	6,664	17,000	10,336
Workmen's Compensation		75,025	89,605	52,500	(37,105)
Reimbursed Expense	(<u>6,995</u>	<u>9,361</u>		<u>9,361</u>
Total Expenditures and Transfers		<u>920,508</u>	<u>959,968</u>	<u>1,010,875</u>	<u>50,907</u>
Receipts Over (Under)					
Expenditures and Transfers		32,446	32,326		
Unencumbered Cash, Beginning		73,448	106,460		
Prior Year Encumbr. Cancelled		<u>566</u>			
Unencumbered Cash, Ending		<u>106,460</u>	<u>138,786</u>		

Elk County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 45,380	21,443	20,308	1,135
Motor Vehicle Tax	6,016	5,668	5,533	135
Recreational Vehicle Tax	88	99	77	22
Delinquent Tax	1,485	1,069	668	401
16/20 M Truck Tax			1,013	(1,013)
Commercial Vehicle Tax		236		236
In Lieu of Tax		24	61	(37)
Neighborhood Revitalization Rebates		(24)		(24)
Total Taxes	<u>52,969</u>	<u>28,515</u>	<u>27,660</u>	<u>855</u>
Intergovernmental				
Federal Financial Assistance	14,947	17,823	12,000	5,823
State Grant	7,469	5,638		5,638
Contracts with Other Governments	5,920	6,272		6,272
Total Intergovernmental	<u>28,336</u>	<u>29,733</u>	<u>12,000</u>	<u>17,733</u>
Licenses, Fees, and Permits				
Service Fees	<u>18,227</u>	<u>18,984</u>	<u>8,900</u>	<u>10,084</u>
Miscellaneous				
Other	<u>1,000</u>			
Total Cash Receipts / Revenue	<u>100,532</u>	<u>77,232</u>	<u>48,560</u>	<u>28,672</u>
Expenditures and Transfers				
Health				
Personal Services	76,260	79,184	80,000	816
Contractual Services	6,797	10,314	5,420	(4,894)
Commodities	18,849	26,260	17,000	(9,260)
Reimbursed Expense	(12,850)	(21,800)		21,800
Total Health	<u>89,056</u>	<u>93,958</u>	<u>102,420</u>	<u>8,462</u>
Transfers				
Operating Transfers Out	<u>15,000</u>			
Budget Credit			<u>11,461</u>	<u>11,461</u>
Total Expenditures and Transfers	<u>104,056</u>	<u>93,958</u>	<u>113,881</u>	<u>19,923</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,524)	(16,726)		
Unencumbered Cash, Beginning	72,196	69,006		
Prior Year Encumbr. Cancelled	<u>334</u>			
Unencumbered Cash, Ending	<u>69,006</u>	<u>52,280</u>		

Elk County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 873	886	852	34
Motor Vehicle Tax	113	110	108	2
Recreational Vehicle Tax	2	2	1	1
Delinquent Tax	27	21	13	8
16/20 M Truck Tax			20	(20)
Commercial Vehicle Tax		5		5
In Lieu of Tax		1	1	
Neighborhood Revitalization Rebates		(1)		(1)
Total Cash Receipts / Revenue	<u>1,015</u>	<u>1,024</u>	<u>995</u>	<u>29</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	15	24		
Unencumbered Cash, Beginning	<u>4</u>	<u>19</u>		
Unencumbered Cash, Ending	<u>19</u>	<u>43</u>		

Elk County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 28,881	29,015	28,313	702
Motor Vehicle Tax	3,370	3,535	3,527	8
Recreational Vehicle Tax	49	62	49	13
Delinquent Tax	831	656	426	230
16/20 M Truck Tax			646	(646)
Commercial Vehicle Tax		150		150
In Lieu of Tax		33	39	(6)
Neighborhood Revitalization Rebates		(33)		(33)
Total Cash Receipts / Revenue	<u>33,131</u>	<u>33,418</u>	<u>33,000</u>	<u>418</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	
Total Expenditures and Transfers	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	131	418		
Unencumbered Cash, Beginning		<u>131</u>		
Unencumbered Cash, Ending	<u>131</u>	<u>549</u>		

Elk County, Kansas
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 18,932	19,717	19,171	546
Motor Vehicle Tax	2,568	2,392	2,306	86
Recreational Vehicle Tax	38	42	32	10
Delinquent Tax	628	462	278	184
16/20 M Truck Tax			422	(422)
Commercial Vehicle Tax		98		98
In Lieu of Tax		22	26	(4)
Neighborhood Revitalization Rebates		(22)		(22)
Total Cash Receipts / Revenue	<u>22,166</u>	<u>22,711</u>	<u>22,235</u>	<u>476</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	
Total Expenditures and Transfers	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(834)	(289)		
Unencumbered Cash, Beginning	<u>1,906</u>	<u>1,072</u>		
Unencumbered Cash, Ending	<u>1,072</u>	<u>783</u>		

Elk County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	7,030	35,446	34,846	600
Motor Vehicle Tax		3,317	1,154	759	395
Recreational Vehicle Tax		51	20	11	9
Delinquent Tax		955	393	92	301
16/20 M Truck Tax				139	(139)
Commercial Vehicle Tax			32		32
In Lieu of Tax			41	8	33
Neighborhood Revitalization Rebates			(41)		(41)
Total Taxes		<u>11,353</u>	<u>37,045</u>	<u>35,855</u>	<u>1,190</u>
Miscellaneous					
Other		<u>6,256</u>			
Total Cash Receipts / Revenue		<u>17,609</u>	<u>37,045</u>	<u>35,855</u>	<u>1,190</u>
Expenditures and Transfers					
Agriculture					
Personal Services		12,216	2,059	10,000	7,941
Contractual Services		1,690	6,353	2,000	(4,353)
Commodities		42,447	63,233	41,000	(22,233)
Capital Outlay		2,000		2,000	2,000
Reimbursed Expense	(<u>31,467</u>	<u>(40,862)</u>	<u>(14,000)</u>	<u>26,862</u>
Total Expenditures and Transfers		<u>26,886</u>	<u>30,783</u>	<u>41,000</u>	<u>10,217</u>
Receipts Over (Under)					
Expenditures and Transfers	(9,277)	6,262		
Unencumbered Cash, Beginning		<u>9,703</u>	<u>426</u>		
Unencumbered Cash, Ending		<u>426</u>	<u>6,688</u>		

Elk County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,031,103	1,037,459	1,017,264	20,195
Motor Vehicle Tax	98,391	121,341	126,426	(5,085)
Recreational Vehicle Tax	1,450	2,108	1,762	346
Delinquent Tax	24,318	21,259	15,255	6,004
16/20 M Truck Tax			23,156	(23,156)
Commercial Vehicle Tax		5,385		5,385
In Lieu of Tax	250,000	251,190	476,399	(225,209)
Neighborhood Revitalization Rebates		(1,190)		(1,190)
Total Taxes	<u>1,405,262</u>	<u>1,437,552</u>	<u>1,660,262</u>	<u>(222,710)</u>
Intergovernmental				
Special City & County Highway	170,988	192,708	175,538	17,170
Equalization and Adjustment	12,398			
Federal Financial Assistance		188,210		188,210
State Grant		299,822		299,822
Total Intergovernmental	<u>183,386</u>	<u>680,740</u>	<u>175,538</u>	<u>505,202</u>
Licenses, Fees, and Permits				
Service Fees	<u>750</u>	<u>475</u>		<u>475</u>
Miscellaneous				
Sale of Surplus Property	20,806			
Lease Purchase Proceeds	221,000			
Other	<u>3,294</u>	<u>2,199</u>		<u>2,199</u>
Total Miscellaneous	<u>245,100</u>	<u>2,199</u>		<u>2,199</u>
Total Cash Receipts / Revenue	<u>1,834,498</u>	<u>2,120,966</u>	<u>1,835,800</u>	<u>285,166</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	410,531	445,801	437,000	(8,801)
Contractual Services	104,215	262,821	75,000	(187,821)
Commodities	1,224,939	1,186,192	1,200,000	13,808
Capital Outlay	53,117	75,365	123,800	48,435
Reimbursed Expense	(36,639)	(6,768)		6,768
Total Maintenance	<u>1,756,163</u>	<u>1,963,411</u>	<u>1,835,800</u>	<u>(127,611)</u>
Sanitation				
Environmental Services				
Personal Services	<u>8,800</u>			
Transfers				
Operating Transfers Out	<u>14,005</u>			
Budget Credit			<u>488,032</u>	<u>488,032</u>
Total Expenditures and Transfers	<u>1,778,968</u>	<u>1,963,411</u>	<u>2,323,832</u>	<u>360,421</u>
Receipts Over (Under)				
Expenditures and Transfers	55,530	157,555		
Unencumbered Cash, Beginning	187	58,817		
Prior Year Encumbr. Cancelled	<u>3,100</u>			
Unencumbered Cash, Ending	<u>58,817</u>	<u>216,372</u>		

Elk County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 82,655	92,611	89,584	3,027
Motor Vehicle Tax	8,132	7,647	7,751	(104)
Recreational Vehicle Tax	123	146	109	37
Delinquent Tax	1,892	1,422	1,247	175
16/20 M Truck Tax			2,086	(2,086)
Commercial Vehicle Tax		319		319
Total Cash Receipts / Revenue	<u>92,802</u>	<u>102,145</u>	<u>100,777</u>	<u>1,368</u>
Expenditures and Transfers				
Public Safety				
Personal Services	16,800	16,400	17,000	600
Contractual Services	13,700	14,916	15,000	84
Commodities	32,544	61,353	15,000	(46,353)
Capital Outlay	473		55,560	55,560
Employee Benefits	1,613	1,406		(1,406)
Workmen's Compensation	2,269	5,339		(5,339)
Reimbursed Expense		(16)		16
Total Public Safety	<u>67,399</u>	<u>99,398</u>	<u>102,560</u>	<u>3,162</u>
Transfers				
Operating Transfers Out	<u>30,410</u>	<u>2,000</u>		(2,000)
Total Expenditures and Transfers	<u>97,809</u>	<u>101,398</u>	<u>102,560</u>	<u>1,162</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,007)	747		
Unencumbered Cash, Beginning	8,263	3,283		
Prior Year Encumbr. Cancelled	<u>27</u>			
Unencumbered Cash, Ending	<u>3,283</u>	<u>4,030</u>		

Elk County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	47,495	46,962	45,874	1,088
Motor Vehicle Tax		5,157	5,739	5,808	(69)
Recreational Vehicle Tax		76	100	81	19
Delinquent Tax		1,269	1,045	701	344
16/20 M Truck Tax				1,064	(1,064)
Commercial Vehicle Tax			247		247
In Lieu of Tax			54	64	(10)
Neighborhood Revitalization Rebates			(54)		(54)
Total Cash Receipts / Revenue		<u>53,997</u>	<u>54,093</u>	<u>53,592</u>	<u>501</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>53,820</u>	<u>53,720</u>	<u>53,720</u>	
Total Expenditures and Transfers		<u>53,820</u>	<u>53,720</u>	<u>53,720</u>	
Receipts Over (Under)					
Expenditures and Transfers		177	373		
Unencumbered Cash, Beginning		<u>389</u>	<u>566</u>		
Unencumbered Cash, Ending		<u>566</u>	<u>939</u>		

Elk County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,397	5,447	5,500	(53)
Total Cash Receipts / Revenue	<u>5,397</u>	<u>5,447</u>	<u>5,500</u>	<u>(53)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>5,397</u>	<u>5,447</u>	<u>5,500</u>	<u>53</u>
Total Expenditures and Transfers	<u>5,397</u>	<u>5,447</u>	<u>5,500</u>	<u>53</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Elk County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	41,517	45,351	44,296	1,055
Motor Vehicle Tax		5,189	5,127	5,064	63
Recreational Vehicle Tax		76	89	71	18
Delinquent Tax		1,294	969	611	358
16/20 M Truck Tax				928	(928)
Commercial Vehicle Tax			216		216
In Lieu of Tax			52	56	(4)
Neighborhood Revitalization Rebates			(52)		(52)
Total Cash Receipts / Revenue		<u>48,076</u>	<u>51,752</u>	<u>51,026</u>	<u>726</u>
Expenditures and Transfers					
Public Works					
Contractual Services		1,375	13,260	33,500	20,240
Commodities		53,205	91,181	75,000	(16,181)
Capital Outlay		<u>9,324</u>	<u></u>	<u>67,675</u>	<u>67,675</u>
Total Expenditures and Transfers		<u>63,904</u>	<u>104,441</u>	<u>176,175</u>	<u>71,734</u>
Receipts Over (Under)					
Expenditures and Transfers	(15,828)	(52,689)	
Unencumbered Cash, Beginning		<u>130,386</u>	<u>114,558</u>		
Unencumbered Cash, Ending		<u>114,558</u>	<u>61,869</u>		

Elk County, Kansas
Special Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay		9,677
Total Expenditures and Transfers		9,677
Receipts Over (Under)		
Expenditures and Transfers		(9,677)
Unencumbered Cash, Beginning	9,678	9,678
Unencumbered Cash, Ending	9,678	1

Elk County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	16,859	27,236	26,627	609
Motor Vehicle Tax		2,786	2,219	2,025	194
Recreational Vehicle Tax		41	39	28	11
Delinquent Tax		750	483	244	239
16/20 M Truck Tax				371	(371)
Commercial Vehicle Tax			86		86
In Lieu of Tax			31	22	9
Neighborhood Revitalization Rebates			(31)		(31)
Total Taxes		<u>20,436</u>	<u>30,063</u>	<u>29,317</u>	<u>746</u>
Miscellaneous					
Other			600		600
Total Cash Receipts / Revenue		<u>20,436</u>	<u>30,663</u>	<u>29,317</u>	<u>1,346</u>
Expenditures and Transfers					
General Government					
Contractual Services		<u>27,191</u>	<u>27,214</u>	<u>35,000</u>	<u>7,786</u>
Total Expenditures and Transfers		<u>27,191</u>	<u>27,214</u>	<u>35,000</u>	<u>7,786</u>
Receipts Over (Under)					
Expenditures and Transfers	(6,755)	3,449		
Unencumbered Cash, Beginning		<u>19,594</u>	<u>12,839</u>		
Unencumbered Cash, Ending		<u>12,839</u>	<u>16,288</u>		

Elk County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,397	5,447	5,500	(53)
Total Cash Receipts / Revenue	<u>5,397</u>	<u>5,447</u>	<u>5,500</u>	<u>(53)</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation		11,681	6,300	(5,381)
Total Expenditures and Transfers		<u>11,681</u>	<u>6,300</u>	<u>(5,381)</u>
Receipts Over (Under)				
Expenditures and Transfers	5,397	(6,234)		
Unencumbered Cash, Beginning	<u>837</u>	<u>6,234</u>		
Unencumbered Cash, Ending	<u>6,234</u>	<u></u>		

Elk County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 29,900	53,100
Total Cash Receipts / Revenue	<u>29,900</u>	<u>53,100</u>
Expenditures and Transfers		
Equipment		
General Government	<u>10,799</u>	<u>100,534</u>
Total Expenditures and Transfers	<u>10,799</u>	<u>100,534</u>
Receipts Over (Under)		
Expenditures and Transfers	19,101	(47,434)
Unencumbered Cash, Beginning	<u>182,936</u>	<u>202,037</u>
Unencumbered Cash, Ending	<u><u>202,037</u></u>	<u><u>154,603</u></u>

Elk County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Capital Outlay	60,200	
Total Expenditures and Transfers	60,200	
Receipts Over (Under)		
Expenditures and Transfers	(60,200)	
Unencumbered Cash, Beginning	60,200	
Unencumbered Cash, Ending		

Elk County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 14,005	
Total Cash Receipts / Revenue	<u>14,005</u>	
Expenditures and Transfers		
Equipment		
Public Works	<u>73,509</u>	
Total Expenditures and Transfers	<u>73,509</u>	
Receipts Over (Under)		
Expenditures and Transfers	(59,504)	
Unencumbered Cash, Beginning	<u>59,504</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Elk County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 30,410	2,000
Total Cash Receipts / Revenue	<u>30,410</u>	<u>2,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay		14,000
Total Expenditures and Transfers		<u>14,000</u>
Receipts Over (Under)		
Expenditures and Transfers	30,410	(12,000)
Unencumbered Cash, Beginning	<u>15,001</u>	<u>45,411</u>
Unencumbered Cash, Ending	<u><u>45,411</u></u>	<u><u>33,411</u></u>

Elk County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 50,124	49,825	40,000	9,825
Use of Money and Property				
Interest on Investments	83	13		13
Total Cash Receipts / Revenue	<u>50,207</u>	<u>49,838</u>	<u>40,000</u>	<u>9,838</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	31,789	14,120	60,000	45,880
Commodities			5,400	5,400
Capital Outlay			10,000	10,000
Total Expenditures and Transfers	<u>31,789</u>	<u>14,120</u>	<u>75,400</u>	<u>61,280</u>
Receipts Over (Under)				
Expenditures and Transfers	18,418	35,718		
Unencumbered Cash, Beginning	<u>27,427</u>	<u>45,845</u>		
Unencumbered Cash, Ending	<u>45,845</u>	<u>81,563</u>		

Elk County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 124,281	11,005	110,000	(98,995)
Total Cash Receipts / Revenue	<u>124,281</u>	<u>11,005</u>	<u>110,000</u>	<u>(98,995)</u>
Expenditures and Transfers				
Sanitation				
Personal Services			5,000	5,000
Contractual Services	131,624		120,000	120,000
Commodities		3,446	5,000	1,554
Capital Outlay			75,000	75,000
Total Expenditures and Transfers	<u>131,624</u>	<u>3,446</u>	<u>205,000</u>	<u>201,554</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,343)	7,559		
Unencumbered Cash, Beginning	<u>96,973</u>	<u>89,630</u>		
Unencumbered Cash, Ending	<u>89,630</u>	<u>97,189</u>		

Elk County, Kansas
Motor Vehicle Operating Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 28,926	27,575
Miscellaneous		
Other	107	147
Total Cash Receipts / Revenue	<u>29,033</u>	<u>27,722</u>
Expenditures and Transfers		
General Government		
Personal Services	17,853	17,190
Contractual Services	4,905	3,181
Commodities	4,068	2,730
Reimbursed Expense	(15)	(9)
Total General Government	<u>26,811</u>	<u>23,092</u>
Transfers		
Operating Transfers Out	591	2,127
Total Expenditures and Transfers	<u>27,402</u>	<u>25,219</u>
Receipts Over (Under)		
Expenditures and Transfers	1,631	2,503
Unencumbered Cash, Beginning	469	2,100
Unencumbered Cash, Ending	<u>2,100</u>	<u>4,603</u>

Elk County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 410	430
Total Cash Receipts / Revenue	<u>410</u>	<u>430</u>
Expenditures and Transfers		
General Government		
Contractual Services		355
Total Expenditures and Transfers		<u>355</u>
Receipts Over (Under)		
Expenditures and Transfers	410	75
Unencumbered Cash, Beginning	<u>1</u>	<u>411</u>
Unencumbered Cash, Ending	<u><u>411</u></u>	<u><u>486</u></u>

Elk County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 975	488
Total Cash Receipts / Revenue	<u>975</u>	<u>488</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	975	488
Unencumbered Cash, Beginning	<u>3,244</u>	<u>4,219</u>
Unencumbered Cash, Ending	<u><u>4,219</u></u>	<u><u>4,707</u></u>

Elk County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,424	3,380
Total Cash Receipts / Revenue	<u>4,424</u>	<u>3,380</u>
Expenditures and Transfers		
General Government		
Personal Services		1,025
Contractual Services	35	
Commodities	<u>1,708</u>	<u>1,113</u>
Total Expenditures and Transfers	<u>1,743</u>	<u>2,138</u>
Receipts Over (Under)		
Expenditures and Transfers	2,681	1,242
Unencumbered Cash, Beginning	<u>22,766</u>	<u>25,447</u>
Unencumbered Cash, Ending	<u><u>25,447</u></u>	<u><u>26,689</u></u>

Elk County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 40	901
Total Cash Receipts / Revenue	<u>40</u>	<u>901</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	40	901
Unencumbered Cash, Beginning	<u>1,349</u>	<u>1,389</u>
Unencumbered Cash, Ending	<u><u>1,389</u></u>	<u><u>2,290</u></u>

Elk County, Kansas
Fish and Game Prosecuting Fee Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 33 of 41

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 25	100
Total Cash Receipts / Revenue	<u>25</u>	<u>100</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	25	100
Unencumbered Cash, Beginning		25
Unencumbered Cash, Ending	<u>25</u>	<u>125</u>

Elk County, Kansas
 Sheriff's Equipment Reserve Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,752	4,103
Total Cash Receipts / Revenue	<u>4,752</u>	<u>4,103</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>5,772</u>	
Total Expenditures and Transfers	<u>5,772</u>	
Receipts Over (Under)		
Expenditures and Transfers	(1,020)	4,103
Unencumbered Cash, Beginning	<u>10,268</u>	<u>9,248</u>
Unencumbered Cash, Ending	<u>9,248</u>	<u>13,351</u>

Elk County, Kansas
CDBG Micro Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 48	66
Loan Repayment	<u>2,532</u>	<u>2,531</u>
Total Cash Receipts / Revenue	<u>2,580</u>	<u>2,597</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	<u>251</u>	<u>177</u>
Total Expenditures and Transfers	<u>251</u>	<u>177</u>
Receipts Over (Under)		
Expenditures and Transfers	2,329	2,420
Unencumbered Cash, Beginning	<u>63,152</u>	<u>65,481</u>
Unencumbered Cash, Ending	<u><u>65,481</u></u>	<u><u>67,901</u></u>

Elk County, Kansas
FEMA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 36 of 41

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Contractual Services		60
Commodities		670
Capital Outlay	4,000	
Total Expenditures and Transfers	4,000	730
Receipts Over (Under)		
Expenditures and Transfers	(4,000)	(730)
Unencumbered Cash, Beginning	4,747	747
Unencumbered Cash, Ending	747	17

Elk County, Kansas
CDBG - Rural Water District Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 241,000	
Total Cash Receipts / Revenue	<u>241,000</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>241,000</u>	
Total Expenditures and Transfers	<u>241,000</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Elk County, Kansas
Emergency Preparedness Planning Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 4,538	
Total Cash Receipts / Revenue	<u>4,538</u>	
Expenditures and Transfers		
General Government		
	1,916	
Contractual Services		1,155
Commodities	442	1,873
Reimbursed Expense		(1,084)
Total Expenditures and Transfers	<u>2,358</u>	<u>1,944</u>
Receipts Over (Under)		
Expenditures and Transfers	2,180	(1,944)
Unencumbered Cash, Beginning		<u>2,180</u>
Unencumbered Cash, Ending	<u><u>2,180</u></u>	<u><u>236</u></u>

Elk County, Kansas
Rural Fire District Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 2	3
Miscellaneous		
Donations	500	600
Total Cash Receipts / Revenue	502	603
Expenditures and Transfers		
Public Safety		
Contractual Services	100	
Total Expenditures and Transfers	100	
Receipts Over (Under)		
Expenditures and Transfers	402	603
Unencumbered Cash, Beginning	2,442	2,844
Unencumbered Cash, Ending	2,844	3,447

Elk County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,880	905
Total Cash Receipts / Revenue	<u>1,880</u>	<u>905</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>2,212</u>	
Total Expenditures and Transfers	<u>2,212</u>	
Receipts Over (Under)		
Expenditures and Transfers	(332)	905
Unencumbered Cash, Beginning	<u>6,521</u>	<u>6,189</u>
Unencumbered Cash, Ending	<u><u>6,189</u></u>	<u><u>7,094</u></u>

Elk County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 7,466	21,372
Total Cash Receipts / Revenue	<u>7,466</u>	<u>21,372</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	7,466	21,372
Unencumbered Cash, Beginning	<u>350</u>	<u>7,816</u>
Unencumbered Cash, Ending	<u><u>7,816</u></u>	<u><u>29,188</u></u>

Elk County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Elk Falls City	\$	6,857	6,857	
Grenola City General		46,367	46,367	
Grenola City Library		3,253	3,253	
Howard City Specials		640	640	
Howard City General		84,070	84,070	
Howard City Employee Benefit		23,996	23,996	
Howard City Special Liability		2,510	2,510	
Howard City Library		24,891	24,891	
Howard City Emergency Equip		9,322	9,322	
Howard City Specials		714	714	
Longton City General		54,932	54,932	
Longton City Bond		18,974	18,974	
Longton City Library		6,995	6,995	
Longton City		300	300	
Moline City General		72,651	72,651	
Moline City Special Liability		8,541	8,541	
Moline City Employee Benefits		8,836	8,836	
Moline City Bond		4,929	4,929	
Moline City Library		9,522	9,522	
Subtotal Cities		<u>388,300</u>	<u>388,300</u>	
Townships:				
Elk Falls Twp General	8	787	795	
Greenfield Twp General	486	5,719	6,205	
Liberty Twp General	1,888		1,888	
Oak Valley Twp General	98		98	
Painterhood Twp General	486	532	1,018	
Subtotal Townships	<u>2,966</u>	<u>7,038</u>	<u>10,004</u>	
Schools:				
USD 205 General		852	852	
USD 205 Bond		240	240	
USD 205 Capital Outlay		288	288	
USD 205		1,266	1,266	
USD 282 General		257,953	257,953	
USD 282 Supplemental General		462,996	462,996	
USD 282 Capital Outlay		7	7	
USD 283 General		76,691	76,691	
USD 283 Bond and Interest		40,045	40,045	
USD 283 Supplemental General		113,768	113,768	
USD 389 General		3,182	3,182	
USD 389 Bond		2,559	2,559	
USD 389 Capital Outlay		343	343	
USD 389 Recreation		620	620	
USD 389 Supplemental General		5,235	5,235	
USD 462 General		25,619	25,619	
USD 462 Capital Outlay		11,989	11,989	
USD 462 Recreation		1,802	1,802	
USD 462 Bond		16,445	16,445	

Elk County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD 462 Supplemental General		56,418	56,418	
USD 484 General		33,399	33,399	
USD 484 Capital Outlay		272	272	
USD 484 Supplemental General		47,075	47,075	
USD 484 Recreation		2,654	2,654	
Subtotal Schools		<u>1,161,718</u>	<u>1,161,718</u>	
Cemeteries:				
Elk Falls Cemetery	1,180	7,949	9,129	
Piedmont Cemetery		822	822	
Longton Cemetery	6,456	6,380	12,836	
Oak Valley Cemetery	165	2,823	2,988	
Mt Zion Cemetery	1,200	1,273	2,473	
Greenfield Cemetery		11,545	11,545	
Cresco Cemetery	1,080	3,724	4,804	
Wildcat Cemetery	2,317	19,864	22,181	
Painterhood Cemetery		2,097	2,097	
	311	28,006	28,317	
Subtotal Cemeteries	<u>12,709</u>	<u>84,483</u>	<u>97,192</u>	
Watershed Districts:				
WS #31 General		4,004	4,004	
WS #34 General		1,201	1,201	
WS #47 General	27,078	26,844	53,922	
WS #59 General		93	93	
WS #83 General		305	305	
WS #92 General		630	630	
Subtotal Watershed Districts	<u>27,078</u>	<u>33,077</u>	<u>60,155</u>	
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service		131,851	131,851	
Subtotal Rolling Prairie Extension Service		<u>131,851</u>	<u>131,851</u>	
Regional Library:				
		32,509	32,509	
		2,435	2,435	
Subtotal Regional Library		<u>34,944</u>	<u>34,944</u>	
Total Subdivisions	<u>42,753</u>	<u>1,841,411</u>	<u>1,884,164</u>	
State Funds:				
		25,921	25,921	
		12,961	12,961	
Total State Funds		<u>38,882</u>	<u>38,882</u>	
Other Agency Funds:				
Motor Vehicle Licenses	134	233,184	233,028	290
Driver License Fees	66	5,517	5,563	20
Game Licenses	268	5,632	5,455	445
Secretary of State Fees		75	70	5
Cereal Malt Beverage Licenses		25	25	

Elk County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Heritage Trust	150	691	676	165
Clerk of Court Release		862	862	
Sales Tax	17,177	115,203	122,893	9,487
Total Other Agency Funds	<u>17,795</u>	<u>361,189</u>	<u>368,572</u>	<u>10,412</u>
Distributable Funds:				
Current Tax	2,700,441	5,254,052	4,210,968	3,743,525
Delinquent Tax	47,880	89,076	101,496	35,460
Motor Vehicle Tax	101,787	497,533	501,394	97,926
Recreational Vehicle Tax	1,727	7,989	8,560	1,156
Mineral Production Tax	2,128	7,635	7,627	2,136
In Lieu of Tax	935,506	960,022	880,890	1,014,638
Commercial Vehicle Tax	75	21,079	20,941	213
Neighborhood Revitalization		2,886	2,886	
Total Distributable Funds	<u>3,789,544</u>	<u>6,840,272</u>	<u>5,734,762</u>	<u>4,895,054</u>
Total Agency Funds	<u>3,850,092</u>	<u>9,081,754</u>	<u>8,026,380</u>	<u>4,905,466</u>

County of Elk, Kansas
Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	4,329,372
Add: Supplemental Tax Roll		3,705
Deduct: Taxes Abated		<u>(24,523)</u>
Tax Roll as Adjusted		<u><u>4,308,554</u></u>

County Treasurer's Accounting:

Total Taxes Distributed		4,196,133
Uncollected:		
Personal Property	14,020	
Real Estate	<u>98,391</u>	
Total Uncollected		<u>112,411</u>
Net Tax Roll		<u><u>4,308,544</u></u>

County of Elk, Kansas
Vicky Wedman, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Fish and Game Licenses	5,631	
Fish and Game License Fees	275	
Fees and Reimbursements	787	
Cereal Malt Licenses	<u>25</u>	
Total Receipts		6,718
<u>Disbursements:</u>		
Paid To County Treasurer:		<u>6,718</u>
Balance - December 31		<u><u>0</u></u>

County of Elk, Kansas
Neva Walters, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
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Balance - January 1	\$	10
<u>Receipts:</u>		
Mortgage Registration Fees	17,246	
Heritage Trust	690	
Fax and Copy Fees	1,218	
Recording Fees	5,790	
Register of Deeds Technology Fund	<u>3,380</u>	
Total Receipts		28,324
<u>Disbursements:</u>		
To County Treasurer:		
Mortgage Registration Fees	17,246	
Heritage Trust	690	
Fax and Copy Fees	1,218	
Recording Fees	5,790	
Register of Deeds Technology Fund	<u>3,380</u>	
Total Disbursements		<u>28,324</u>
Balance - December 31		<u><u>10</u></u>

County of Elk, Kansas
Shae Watkins, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
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Balance - January 1	\$	81,762
<u>Receipts:</u>		
State Clerk Fees	23,483	
LETC Fees	3,165	
IDS	55	
Criminal Probations	2,297	
Drivers License Reinstatement Fees	767	
Indigent Defense Fee	200	
State General Fund	554	
Fines	29,107	
Marriage License Fees	944	
KBI DNA Database Fee	400	
CC Supervision	250	
Clerk Fees - County	680	
PATF Fees	431	
Juvenile Supervision Fee	405	
Attorney Fees - County	11,494	
Worthless Check Fee	68	
Diversion Fees	650	
Miscellaneous Fees	349	
Finger Print Fee	1,136	
Juvenile Diversion	300	
FG Prosecution Fee	100	
Law Library Fees	1,535	
Attorney Fees - State	2,039	
KBI Lab Fees	920	
Bonds	5,340	
Restitution	2,707	
Unapplied Receipts	8,007	
Judgments, Sale Proceeds, and Other	530	
Judicial Branch Surcharge	9,402	
Total Receipts		107,315
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	23,483	
LETC Fees	3,165	
IDS	55	
Criminal Probations	2,297	
Drivers License Reinstatement Fees	767	
Indigent Defense Fee	200	
State General Fund	554	
Fines	29,107	
Marriage License Fees	944	
KBI DNA Database Fee	400	
CC Supervision	250	
Attorney Fees	2,039	
Judicial Branch Surcharge	9,402	
To County Treasurer:		
County Clerk Fees	680	
PATF Fees	431	
Juvenile Supervision Fee	405	
Attorney Fees	11,494	
Worthless Check Fee	68	
Diversion Fees	650	
Miscellaneous Fees	350	
Finger Print Fee	1,136	
Juvenile Diversion Fees	300	
FG Prosecution Fee	100	
To Others:		
Law Library Fees	1,535	
KBI Lab Fees	920	
Bonds	3,340	
Restitution	2,703	
Unapplied Receipts	8,240	
Judgments, Sale Proceeds, and Other	530	
Total Disbursements		105,545
Balance - December 31		83,532
Composition of Ending Balance:		
Cash on Hand	50	
Demand Deposit - Howard State Bank, Howard, Kansas	83,482	83,532

County of Elk, Kansas
Doug Hanks, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
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Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants	518	
Jail Keep	3,785	
Bonds	9,943	
Sheriff Fees	3,141	
VIN Fees	2,780	
Conceal and Carry Permits	<u>488</u>	
Total Receipts		20,655
<u>Disbursements:</u>		
County Treasurer	10,374	
Highway Patrol	278	
Others	9,943	
Kansas Department of Revenue - MVR	<u>60</u>	
Total Disbursements		<u>20,655</u>
Balance - December 31		<u><u>0</u></u>